PART III—Section 3

NOTIFICATIONS RELATING TO LOCAL SELF-GOVERNMENT.

OFFICE OF THE PRESIDENT, KOLAR GOLD FIELD SANITARY BOARD.

Notification dated 6th June 1948.

No. Ml.—C. 237—47-48. It is hereby notified for the information of the public that Government having in their Order No. L. B. 8106-8—L. B. 87-47-2, dated 4th June 1948, sanctioned the levy of Octroi Duty in Kolar Gold Field Area, the said levy will be brought into force from the 1st July 1948. The Bye-laws relating to the levy and administration of Octroi Duty with schedule showing the list of articles subjected to the levy and rate of octroi duty and also the bye-laws relating to the licensing of tobacco in Kolar Gold Field Area as finally approved by Government, are published hereunder for the information of all concerned.

M. S. SWAMINATHAN,
For *President*.

KOLAR GOLD FIELD SANITARY BOARD.

Bye-Laws for the levy and administration of Octroi Duty in Kolar Gold Field Area (as approved by Government in their Order No. L. B. 8106-8—L. B. 87-47-2, dated 4th June 1948).

(UNDER SECTIONS 35 (2) (A) & (B) & 36 OF THE MYSORE MINES ACT).

1. The octroi limits for the purpose of collecting octroi on the articles and at rates specified in Schedule 1 hereto attached shall be the Sanitary Board Limits, *i.e.*, the towns of Robertsonpet and Andersonpet and the seven villages under the direct administration of the Sanitary Board including the mining areas.

2. No articles liable to Octroi shall be brought within those limits except by one of the high roads described in Schedule (2) hereto annexed or by the Railway.

3. All persons bringing into or receiving from beyond the octroi limits of the Sanitary Board, Kolar Gold Field, any such article or any conveyance or package containing such articles, shall stop such articles, conveyance or package at the Ookad to enable the Octroi Officer to inspect the same.

4. The Octroi posts at which such conveyances, packages or goods shall be liable to inspection shall be the Ookads on the high roads described in schedule (2), the Bonded Warehouse and the Railway Stations at Coromandel, Oorgaum, Champion and Marikuppam including all their gates and the Octroi Office; and every person bringing dutiable goods within the Sanitary Board Area shall report the fact at the first of such posts on the route by which such goods are brought. All officers of the Octroi Department not below the rank of Mutsaddy (and such other officers of the Board as may be authorised by the Board in this behalf) are authorised to inspect the contents of any conveyance or package for ascertaining if there are dutiable goods and also for ascertaining the amount of octroi chargeable.

5. A table showing the octroi leviable shall be open to the inspection of any person at the offices of the Sanitary Board and the Revenue Officer and copies thereof shall be supplied to any person requiring the same Such tables shall also be affixed in a conspicuous place at every post or office at which Octroi is levied.

6. When the articles have been examined at the octroi posts, a pass in duplicate for such of the articles as are liable to octroi duty shall be furnished to the importer by the octroi post Mutsaddy. On receiving such pass, the importer shall forthwith bring the taxable articles to the Octroi Koti accompanied by a peon, provided that if the duty to which the articles or goods are liable does not exceed eight annas, the octroi post Mutsaddy may, unless the importer declares that he intends to export the goods, receive such duty and give the importer a permit showing the nature and quantity of the goods and the duty received; provided also that in the case of goods imported by Railway, the Inspector or the officer in charge of the octroi post at the respective Railway Stations may, in the same manner, receive duty not exceeding three rupees.

7. When goods accompanied by a pass as aforesaid are brought to the Octroi Koti, they may be unloaded and weighed or counted by the Officer in charge of the Octroi Koti. Upon ascertainment of the amount of the octroi payable on the goods, the importer shall either pay the amount due and receive a permit for the removal of the goods or shall deposit the same in the Bonded Warehouse. When the duty is paid as above, a permit shall be granted by the Officer in charge of the Octroi Koti for the removal of the goods showing the quantity or weight of the goods, the amount paid in respect thereof and the date of payment. The fact of the receipt shall also be noted on each copy of the duplicate pass, one copy of which shall be filed in the office and one copy returned to the Octroi post from which it was received. In case the importer wishes to re-export the goods at once, he shall do so only after obtaining a free export pass and subjecting the goods to the escort of an octroi subordinate provided that no free export pass shall be granted in the case of sugar, jaggery and oilseeds.

8. With a view to the appraisement of the value of the goods when the tax is assessed on value, the importer may be called upon to produce the invoice of the goods for the inspection of the Officer in charge of the Octroi Koti. Should he fail or refuse to produce the invoice, the value of the goods shall be assessed by the Officer in charge of the Octroi Koti at current rates and octroi levied accordingly.

(*a*) *Explanation*—When the appraisement of the value of goods is made on the basis of the invoice, the value shall include all expenses such as packing charges, freight charges, cart hire, charity etc., less trade discount shown in the invoice.

9. With the previous approval of the Vice-President in each case, any carrying agent through whom goods are imported on behalf of persons residents, within the Board's area or any wholesale importer may, on depositing as security such amount as may in each case be fixed by the Vice-President, not being less than Rs. 250 be exempted from producing the goods imported by him or through his agency for inspection at the Central Octroi Office, provided that he makes arrangements satisfactory to the Vice-President for the supply to the Board of the correct and detailed list of all such goods with the names of the consignees in each case. Every such agent shall be responsible to the extent of his deposit for the payment of octroi on all goods which may have left his premises without octroi having been paid; provided that the Vice-President may at any time cancel such exemption by giving notice in writing to such agent or importer and return to him the amount of his deposit or such portion thereof as may remain at his credit, or may in any case require such agent or importer to produce any such goods for inspection at the Central Octroi Office.

Bonded Warehouse.

10. The Sanitary Board shall provide a Bonded Ware house for the custody of articles which may be deposited under Bye-law 7.

11. The Bonded Warehouse shall be open for the transaction of business from 11 A.M. to 5 P.M. daily except on Sundays and Holidays authorised by the President. Arrangements shall however be made by the Officer in charge of the Koti for dealing with perishable articles, such as betel leaves on such days.

12. Any importer depositing articles in the Bonded Warehouse shall, unless the Officer in charge of the Octroi Koti has previously by weighing, counting or appraising ascertained the amount of octroi payable thereon, give a declaration in the form appended (Schedule 3) of the description, weight quantity and if necessary, of the value of such goods.

13. A receipt in the form appended (Schedule 3) shall be given by the Officer in charge of the Octroi Koti for all goods deposited in the Bonded Warehouse, and a register of all such goods shall be maintained. It is the duty of a depositor to obtain a receipt for articles deposited by him and the Octroi department is not responsible for any articles left at the premises and not covered by a receipt.

14. The receipt given by the Octroi Department for depositing the articles should be returned before taking delivery of the articles to which it refers. Otherwise the Officer in charge of the Octroi Koti may refuse to deliver the article.

15. If the depositor does not himself take delivery of articles deposited in the Octroi Office, he must endorse on the receipt a request for delivery to the person to whom he wishes to be delivered, and if the receipt is not produced, the delivery of the goods may, at the discretion of the Officer in charge of the Octroi Office be withheld until the person entitled in his opinion to receive the same has given an indemnity to the satisfaction of the said officer.

16. Any person who has deposited articles in the Bonded Warehouse may break bulk or change the packing thereof on application to the Officer in charge of the warehouse, or may, on paying full duty thereon, import such goods into the town (S. B. area) covered by a permit or may export such goods free covered by an export pass, subject to the escort of an octroi subordinate provided that new packages covered by such pass, shall, if possible, and before they are taken from the warehouse be stamped by the officer in charge so as to show that they are under bond.

The export pass shall be in triplicate, the original being retained by the officer in charge of the warehouse and the duplicate and triplicate delivered. For every export pass granted under this rule or Rule 7, a fee of one anna shall be charged. Provided that in the case of carts, a fee of one anna shall be charged for every cart.

17. No goods shall be allowed to leave the Bonded Warehouse until storage fees have been paid thereon, under the following rules:—

(i) Goods shall be allowed to remain 24 hours free of charge.

(ii) After that period, single rates as in the following Schedule shall be charged for seven days:—

	Rs.			
Tobacco per maund of 24 lbs. ...	0	0	6	a week or fraction thereof
Green cocoanut per 100 ...	0	0	3	do
Dry cocoanut per maund of 24 lbs.	0	0	3	do
Timber sawn per ton ...	0	4	0	do
Timber in log ...	0	4	0	do
Piece-goods per bale of 400 lbs. or over or per case of 6 dozen or over	0	2	0	do
Piece-goods per bale of less than 400 lbs. or per case of less than 6 dozens ...	0	1	0	do
Jaggery per bag or bale of 400 lbs. or less ...	0	1	0	a week or fraction thereof.
Sugar do do ...	0	1	0	do
Oil per 1½ maunds or 40 lbs. or less ...	0	0	3	do
Kerosene oil per box of 2 tins or 8 gallons or less ...	0	0	3	do
Oil seeds per candy of 160 seers and less ...	0	0	3	do
Ghee per tin of 1½ maunds or 40 lbs. and less ...	0	0	3	do
Butter do do ...	0	0	3	do

(iii) Double these rates shall be charged after seven days, provided that the President may in his discretion allow a reduction in, or exemption from, such penal rates.

(iv) The date of admission and removal of goods shall reckon as one day and Sundays and close holidays shall be taken into account in rackoning the date from which fees under each class shall be payable. When delay is caused by the inability of the officer in charge of the Warehouse to examine and pass the articles, such delay shall not be reckoned.

18. The President may permit any wholesale dealer to occupy a room in the Bonded Warehouse for the storing of dutiable articles intended for sale to retail dealers in the Sanitary Board area and may make such rules regarding the occupation of such rooms as may from time to time be found necessary.

19. When goods stored by a wholesale dealer in the Bonded Warehouse under the above rules are issued on payment of duty such allowance may be made on the original weight on account of materials used in packing or an account of reduction in weight owing to dryage or wastage as may from time to time be fixed by the President.

20. All perishable commodities remaining uncleared or unclaimed after 48 hours shall be sold by public auction to the highest bidder at the Bonded Warehouse. All other goods remaining uncleared for a longer period than six months shall be sold in like manner, provided that before selling such goods, notice of the fact shall be posted for seven days at the Bonded Warehouse and at the Sanitary Board Office, and provided that the articles shall be sold earlier when the storage fee is likely to exceed the value of the articles.

21. When any goods are sold under Bye-law 20, the sale proceeds shall be credited to the Sanitary Board funds, in payment of duty and storage fees due in respect thereof, provided that if the amount realised by the sale exceeds the amount so due, the balance shall be kept in deposit for one year and any claim for such balance received during that time shall be duly considered by the President. At the expiry of one year, or after all claims received during that period have been duly disposed of, the balance shall be credited to the Sanitary Board funds. No claims shall be admitted after the said period of one year, except by special permission of the Board.

22. The Sanitary Board shall not be responsible for any damage that may be caused to goods deposited in the Bonded Warehouse, while such goods are being passed into or out of the warehouse or while they remain therein unless such damage is proved to have been caused by the wilful neglect of the warehouse keeper or other person charged with the custody of the articles.

23. Any person may, with the sanction of the President, be permitted to use any place as a Bonded Warehouse on payment of the cost of such establishment and subject to such conditions as may in each case be fixed by the President.

Refunds.

24. On all articles on which octroi duty has been paid and which are subsequently exported by the original importer himself beyond the Sanitary Board limits without breaking bulk shall, subject to the following rules, be granted at the rates originally charged at the time of import.—

(*i*) On timber imported and re-exported in log, within six months from the date on which octroi was levied.

(*ii*) On piece-goods, within three months from the date on which octroi was levied.

(*iii*) All other articles, within one month from the date on which octroi was levied.

Provided that no refund shall be granted on—

1. kerosene Oil,
2. sugar.
3. jaggery.
4. oil seeds and
5. any sum less than one rupee.

25. Any person claiming refund under the above rule shall produce the articles to be exported at the Octroi Koti, together with the original receipt for octroi duty paid thereon and an application for refund prepared in triplicate in such form and showing such particulars as the President may from time to time prescribe.

26. Any person who has been exempted under Bye-law 9 from production of goods at the Octroi Koti on import shall, subject to the same conditions, be exempted from the production of goods to be exported.

27. The Officer in charge of the Octroi Koti, on being satisfied as to the identity of the goods produced with those for which receipt has been granted or the validity of the claim, shall endorse the three parts of the application with an export pass and keeping one part in the office, shall deliver the other parts to the applicant.

28. All goods exported under such pass and also all goods exported under free export pass under bye-law 16 shall be produced by the exporter together with the duplicate pass at the Octroi station of exit.

29. The Octroi subordinate in charge of the station of exit will satisfy himself that the goods produced as being covered by the duplicate pass correspond with the entries in the pass presented with them.

30. If the articles are exported otherwise than by rail and if the consignment appears to be duly covered by the pass, he shall retain the duplicate pass and return the triplicate pass to the exporter or his agent after due endorsement of the particulars specified in such form as may be prescribed by the President. Otherwise he shall retain both the duplicate and triplicate passes and shall report the circumstances forthwith for the orders of his immediate superior. If the articles are being exported under refund pass, he shall in either case allow the consignment to proceed. If the goods are under a free export pass and do not appear to agree with the particulars given therein, they shall be detained until the orders of his superior are received.

31. If the goods are for export by rail, the octroi subordinate in charge of the station of exit shall retain the triplicate pass pending production of a railway receipt for the goods covered by the pass. Upon production of the railway receipt, if after due enquiry, the said octroi subordinate is satisfied that the goods produced are covered by the pass and also by the railway receipt in question, he will then endorse on the duplicate and triplicate passes, respectively, the number and date of the Railway Receipt and will return the triplicate

copy to the person in charge of the goods, but he will retain the duplicate pass subject to disposal in the prescribed course of business.

32. In all cases in which refund is claimed, the triplicate pass duly endorsed as provided by bye-laws 30 and 31 respectively must be produced at the Octroi Koti by the person seeking the refund and if, after due check, the Officer in charge of the Octroi Koti is satisfied that a refund of octroi covered by such pass is duly payable, he shall, if the amount so payable does not exceed Rs. 20 forthwith pay the same to the person presenting the triplicate pass. If the amount to be refunded exceeds Rs. 20, or if the officer in charge of the Octroi Koti sees any cause to refuse payment of any sum claimed, the claim shall be forwarded for the orders of the President.

General.

33. Importers of dutiable articles shall, if called upon by a requisition in writing, signed by the President or the Vice-President within three months of such import, account for the articles received by them by producing either a permit obtained in token of payment of octroi duty or an export pass in proof of having exported the whole or part of the articles so received or otherwise. Any breach of this Bye-law will render the importer liable to punishment with a fine extending to ten times the value of octroi on such goods or to Rs. 25 whichever may be less and to payment of Octroi Duty on the article unaccounted for.

34. Any person importing or exporting dutiable articles who infringes Bye-laws 3, 4, 6, 7, 12 and 28, shall be liable to a fine not exceeding Rs. 100.

35. The Sanitary Board may compromise with any person who, in the opinion of the Board, has committed an offence punishable under these Bye-laws and on such compromise, no proceedings shall be taken against such person in respect of such offence and prosecution, if any, launched shall be withdrawn.

36. For accounting purposes under Octroi, the provisions under Chapter 5 of the Municipal Accounts Manual will apply *Mutatis mutandis*.

37 The Vice-President is empowered to award to any person who gives information leading to the detection of smuggled goods liable to octroi duty, a reward not exceeding one-half of the fine recovered and in special cases, the full amount of the fine.

Bye-Laws regarding levy of Octroi on goods received through Post.

38. Post Offices within the limits of Kolar Gold Fields area which are and may be constituted as Delivery Offices shall be treated as Ookads for the purpose of levying duty on articles received through Post Offices.

39. Any person receiving dutiable articles through the Post offices (*i.e.*, articles on which octroi duty is leviable under the above bye-laws) shall pay the duty to the Octroi official on duty in or near the respective Delivery Offices.

40. The addressee or any agent of the addressee or the person receiving from or taking delivery of dutiable articles through the Post Offices shall file a declaration about the contents and value of the articles together with the documents such as invoice, receipts or correspondence.

41. If no such declaration is filed and no duty paid, the person receiving articles into the Sanitary Board area or the addressee whether resident within the Sanitary Board limits or not, shall produce the articles or cause them to be produced for inspection before the Octroi Koti within six hours of the receipt.

42. Any person failing to comply with any of the Bye-laws contained herein will be liable for prosecution and shall on conviction by a Magistrate, be punishable with a fine of Rs. 50 or fine which may extend to ten times the duty leviable not exceeding Rs. 100.

SCHEDULE I.

Schedule of Taxes (Octroi).

Name of Tax	*Class of property liable*	*Amount for which or rate at which classes liable*	*Exemptions*	*Time at which taxes payable*
Octroi.	The articles mentioned in the next column when imported into the Sanitary Board limits.	Rs. a. p. 1. Cocoanuts ... 0 0 1 (each) 2. Dry cocoanuts or Copra in Powder or in pieces, or damaged copra ... 0 8 0 per maund of 960 tolas.) 3. Sugar of all kinds (sugar shall include refined sugar unrefined sugar, lump sugar, crystalline sugar, sugar candy, loaf sugar, Glucose and saccharine powder or tablets) ... 1 0 0 per cent *ad valorem*. 4. Jaggery (all kinds) ... 0 1 0 per maund. 5. Ghee ... 0 8 0 ,, 6. Butter ... 0 4 0 ,, 7. Vegetable ghee deodorised oil hydrogenated oil, refined oils and vegetable products ... 0 2 0 per maund. 8. Kerosene Oil ... 0 2 0 per tin of 4 gls. 9. All other oils ... 0 2 0 per maund. 10. Oil seeds except ground-nuts und ground-nut seeds ... 0 4 0 per maund. 11. (*a*) Groundnut seeds (per candy of 160 measuring seers) ... 0 4 0 (*b*) Ground-nuts (per candy of 160 measuring seers) ... 0 2 0 12. Teak, beete (Rosewood) or Honne wood of any variety which shall include, logs, beams, rafters, reapers, planks and waste cut or sawn pieces ... 0 0 8 per C.ft. 13. Jungle woods of all kinds or variety ... 0 0 4 per C.ft. 14. Manufactured wooden materials. 1 9 0 per cent *ad valorem*. 15. Chunam (burnt lime) ... 0 4 0 per cart load. 16. Tobacco in any forms :—	1. Used dutiable articles of houses-hold articles of travellers or passengers and goods beloning to Government and used solely for public purposes and not used or intended to be used for purposes of profit and accompanied by an invoice certified by the Departmental Head concerned that the property therein mentioned belongs to Government or goods belonging to the Palace. 2. On all dutiable goods except in the case of sugar, jaggery and oil seeds which are declared as not intended for use or consumption within the Sanitary Board Limits and are taken to the Bonded Warehouse as provided in the bye-law provided that if such goods are not exported, the full duty levied shall be paid. 3. Six green cocoanuts, six dry cocoanuts and a one seer of tobacco if brought for personal consumption by *bona fide* travellers or passengers. 4. *Bona fide* Khaddar imported into the Sanitary Board area. 5. Handloom products manufactured within the State and bearing the seal of the Industries and Commerce Department. 6. Six cubes or 5 seers (120 tolas) of jaggery intended for *bona-fide* consumption. 7. Fuel. 8. Burnt lime or chunam brought in baskets or headloads by *bona-fide* persons who manufacture or sell.	Time of import of goods into Sanitary Board limits.

Name of Tax	Class of Property liable	Amount for which or rate at which classes liable	Exemptions	Time at which taxes payable
Octroi.	The articles mentioned in the next column when imported into the Sanitary Board limits.	(a) Local tobacco ... Rs. 1 0 0 per maund (b) Tobacco dust or leaves ... 0 8 0 do (c) Tobacco stalk ... 0 4 0 do (d) Foreign Tobacco ... 3 0 0 do 17. Piece goods and other textile fabrics and manufactured articles of clothing and dress including drapery and haberdashery ... 1 9 0 per cent *ad valorem*. 18. Soaps of all kinds and shall include soap flakes, shaving sticks, shaving cream, liquid soap etc. ... 1 9 0 do 19. Confectionary (shall include all kinds of manufactured sweets, peppermints and chocolates) ... 1 9 0 do 20. Oilman stores (This will include the articles mentioned in the note below) ... 1 9 0 do 21. Electrical goods (all Electrical goods and their parts) ... 1 9 0 do 22. Cement and all varieties of cement such as magnesium cement and other coloured varieties ... 1 9 0 do 23. Coffee (includes seeds, powder and tablets) ... 1 9 0 do 24. Tea (includes leaf and dust) ... 1 9 0 do 25. All Iron and steel materials including machinery ... 1 9 0 do 26. All metals or alloy of metals in any shape or form including vessels (except gold and silver in any form) ... 1 9 0 do 27. All kinds of motors (except motor vehicles taxable under the Mysore Road Traffic Act) ... 1 9 0 do 28. New Gunnies ... 1 9 0 do 29. Betel leaves ... 0 0 1 per 100 leaves 30. Hosiery ... 1 9 0 per cent *ad valorem*. 31. Foreign liquor ... 2 0 0 do	9. Piece-goods which are exported by the local merchants from within the S. B. limits to outside places, if they are returned back by the addressee and received by the sender within thirty days from the date of despatch provided that the goods are produced at the Octroi Koti before despatch with a duplicate list showing the description and valuation of the articles sent and the goods so received back are proved to be the same as those that were originally despatched. The list will be checked and certified to serve as proof for indentity of goods. 10. Mysore-made kambali book-binders' cloth or calico or calico cloth. 11. Three cakes of soap brought for personal use and sample soap in miniature form brought for advertisement by travelling agents. 12. Used electric fan owned by persons for private use. 13. Free samples of oilman-stores, coffee or tea or samples of metal-wares brought by travelling agents for advertisement purposes. 14. All used articles of metal such as vessels etc., owned and brought by persons for private use in K.G.F. 15. The articles mentioned hereunder imported directly by the local Mining Companies for the *bona fide* use of the Companies and accompanied by an invoice certified by the Superintendent concerned that the property therein mentioned is for the *bona fide* use of the Company ;— (1) Items 12, 13, 14, 15, 21, 22, 25, 26 and 27 of the list.	Time of Import of goods into Sanitary Board limits—*contd.*

Note.—(i) If there should be any doubt as to whether any particular article is meant for the *bona fide* use of a traveller or passenger, the decision of the President of the Board shall be final.

(ii) The term oilmanstores shall include manufactured goods kept in tins or packets and shall also include the the following :—

(*a*) Tinned or canned or bottled fruits, fruit juice, essences of all kinds.
(*b*) Syrups or squashes.
(*c*) Glaxo, Horlicks, Malted Milk or powdered food, cocoa, ovaltine, bournvita, ovaltines, rusk and the like.
(*d*) Toilet snows, creams, hair-oils, vaselines, brilliantine and all kinds of pomades, perfumes and the like.
(*e*) Condensed milk of all kinds, whether in liquid or powder form and shall include cheese, or cream and tinned butter.
(*f*) Biscuits of all kinds.
(*g*) Sausage, canned beef, assorted soup and the like
(*h*) Tinned meat, pork broth, salmon, sardine and all varieties of tinned fish.
(*i*) Condiments and pepper and ginger species.
(*j*) Baked beans in tins.
(*k*) Corn-flour, flour cakes.
(*l*) Bottled or tinned shreaded wheat.
(*m*) Barley and barley flour.
(*n*) Tinned or bottled lactogen.
(*o*) Vimto and vinegar.
(*p*) Force food.
(*q*) Fruit salads.
(*r*) Salads of all varieties.
(*s*) Quaker oats, oatmeals.
(*t*) Tooth powder, face powder of all varieties, tooth paste.
(*u*) Baking powder and table salt of all kinds.

SCHEDULE II

1 Parandapalli-Kyasamballi-Robertsonpet road.
2 Kolar Gold Fields-Bowringpet road.
3 Bethamangala-Robertsonpet road
4. Kamasamudram-Marikuppam road.
5. Balghat-Marikuppam road.
6. Doddavolagamadi road.
7. M. S. M. Railway stations at Coromandel, Oorgaum, Champion and Marikuppam.
8. Gonamakanaballi road.
9. Oorgaum-Peddapalli road.

SCHEDULE III.

OCTROI OFFICE.

Received for deposit the undermentioned goods from Mr.....

1. Number.
2. Packet No.
3. Consignment number and date.
4. Description of articles.
5. No. of articles.
6. Remarks.

Date.....

Octroi Inspector,
K. G. F. Sanitary Board.

(Licenses for Sale of Tobacco in the Kolar Gold Fields).

(Bye-laws framed under Sections 35 (2) (*a*) (*b*) and 36 of the Mysore Mines Act).

Articles for which license to be obtained.

1. It shall not be lawful for any person to sell, either by wholesale or retail, tobacco in any form liable to octroi duty without a license.

For the purpose of this bye-law, the license fees per annum (official year) shall be as follows .—

	Rs.	a.	p.
i. Wholesale dealers	5	0	0
ii. Retail dealers	1	0	0

Conditions of license.

2. The conditions subject to which licenses are granted shall be as in the forms appended.

Powers to refuse, cancel etc.

3. It shall be competent for the President to grant, suspend, with-hold, withdraw or refuse licenses under these rules.

4. It shall not be lawful for any person to import, keep, sell, or offer for sale tobacco in any form for which a license is required under these bye-laws after such license is refused, suspended withdrawn or cancelled.

Penalties for infringements.

5. Any person infringing these bye-laws shall be liable on conviction before a Magistrate, to a fine not exceeding Rs. 20 and to a further fine not exceeding Rs. 5 for every day after such conviction during which such infringement continues, provided that the total amount shall not exceed Rs. 100.

	Rs.	a.	p.
Octroi Number License fee			

WHOLESALE OCTROI LICENSE.

(Granted under the Octroi Bye-laws framed by the K. G. F. Sanitary Board, under sections 35 and 36 of the Mysore Mines Act).

Name of License holder.....
Residence.....
Name of Vendor.....
Residence.....

You are hereby authorised to vend by wholesale subject to the provisions of the license.....issued from the Bonded warehouse or Koti of the K. G. F. Sanitary Board.

1. That this license shall only be in force till the 30th June.....and that it shall be exhibited to any octroi officer when he shall lawfully call for the same.

2. That due written notice of the despatch of all consignments of.....to your address and probable date of arrival within the Sanitary Board limits be given to the officer in charge of the K. G. F. Sanitary Board Bonded warehouse, that these goods should be brought within the Sanitary Board limits between the hours of 6 A.M. and 6 P.M. and by any of the public roads described in the schedule hereto annexed or by the railway, and that the parties in charge shall report themselves to the first Ookad reached within the K. G. F. Sanitary Board limits a peon from which will accompany the consignment to the Bonded warehouse and that the importers or persons in charge of the consignments shall be bound to answer truly all lawful questions put by the Octroi Mutsaddi or the Officer in charge of the Sanitary Board Bonded Warehouse.

3. That all octroi articles attempted to be introduced within the Sanitary Board limits after 6 P.M. and before 6 A.M. or by any other than one public roads described in the said schedule or by the railway will be considered as contraband and treated accordingly.

4. That the article subject to octroi duty above mentioned shall not be introduced into your premises or place of business without payment of octroi thereon.

5. That when by this license you are authorised to vend tobacco in any form an account in the accompanying form shall be kept by you of all stock of tobacco imported and disposed of either by sale within the Sanitary Board or export beyond the Sanitary Board limits and that such account shall be open to the Inspection of any octroi officer above the grade of a peon and shall be submitted to the Bonded Warehouse on the 15th of every month for verification.

6. That no dutiable article..... ..... intended for consumption in the Kolar Gold Fields Sanitary Board shall, under any circumstances, be allowed to be deposited by you in any of the villages immediately beyond the Sanitary Board limits.

7. That this license is not transferable by sale, gift, mortgage or otherwise, and that no persons except such as are named herein shall have power to act under it.

8. That when by this license you are authorised to vend unmanufactured tobacco you shall weigh at least ten maunds of tobacco every month in the Koti.

9. That you shall deposit Rs. 100 as security for the due observance of the conditions of this license, the whole or part of it being forfeited as the President may direct for breach of any one of the conditions of this license.